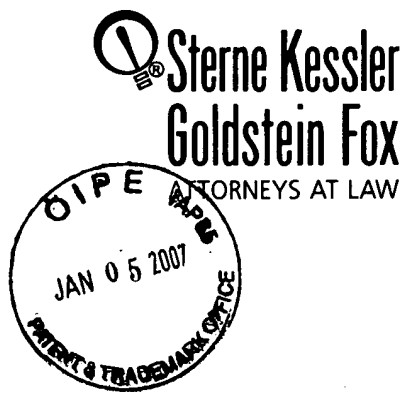


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January 5, 2007

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Mail Stop Missing Parts

Re: U.S. Utility Patent Application
Application No. 10/591,789; Int'l Filing Date: October 29, 2004
For: **Delivery Systems for Non-Steroidal Anti-Inflammatory Drugs (NSAIDS)**
Inventor: Jonathan Farber
Our Ref: 1556.0470001/RWE

Sir:

Transmitted herewith for appropriate action are the following documents:

1. Substitute Application Data Sheet; and
2. Return postcard.

It is respectfully requested that the attached postcard be stamped with the date of filing of these documents, and that it be returned to our courier.

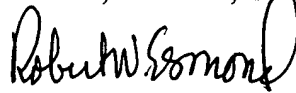
In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned.

Commissioner for Patents
January 5, 2007
Page 2

The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

STERNE, KESSLER, GOLDSTEIN & FOX P.L.L.C.

A handwritten signature in black ink, appearing to read "Robert W. Esmond". The signature is fluid and cursive, with the first name "Robert" and last name "Esmond" being clearly legible.

Robert W. Esmond
Attorney for Applicant
Registration No. 32,893

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Enclosures